

REC'D NOV 27 1953

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS
AND TAXATION

BUREAU
DIVISION OF ACCOUNTS



REPORT OF AN AUDIT

of

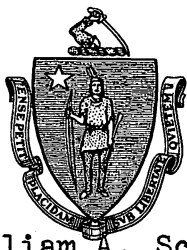
THE ACCOUNTS OF

THE TOWN OF SOUTHBOROUGH

FOR THE PERIOD FROM NOVEMBER 14, 1951 TO SEPTEMBER 30, 1953

Made in Accordance with the Provisions of
Chapter 44, General Laws

November 20



William A. Schan
~~XXXXXXXXXX~~
COMMISSIONER

HERMAN B. DINE
DIRECTOR OF ACCOUNTS

The Commonwealth of Massachusetts

Department of Corporations and Taxation

Division of Accounts

State House, Boston 33

November 25, 1953

To the Board of Selectmen

Mr. Arthur Perham, Chairman

Southborough, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Southborough for the period from November 14, 1951 to September 30, 1953, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. William Schwartz, Assistant Director of Accounts.

Very truly yours,

A handwritten signature in cursive script, reading "Herman B. Dine".

Director of Accounts

HBD:TJP

Mr. Herman B. Dine
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Southborough for the period from November 14, 1951, the date of the previous examination, to September 30, 1953, and report thereon as follows:

The records of financial transactions of the several departments receiving or disbursing money for the town or committing bills for collection were examined, checked, and verified by comparison with the reports and records of the town treasurer and the accountant.

The appropriations and transfers voted by the town were listed from the town clerk's records and were checked with the accountant's appropriation accounts, while the recorded transfers from the reserve fund were verified by comparison with the records of the finance committee. The accountant's ledgers were analyzed, and, after the necessary adjustments were made, a balance sheet showing the financial condition of the town on September 30, 1953 was prepared and is appended to this report.

The books and accounts of the town treasurer were examined and checked. The cash book was footed, the receipts, as recorded, were analyzed and compared with the records of the several departments collecting money for the town and with other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's warrants authorizing the treasurer to disburse town funds.

The cash balance on September 30, 1953 was proved by reconciliation of the bank balances with statements furnished by the banks of deposit, by examination of the savings bank book, and by actual count of the cash in the office.

The maturing debt and interest payments were verified by comparison with the amounts falling due during the period of the audit and with the cancelled securities on file.

The tax title deeds on hand were listed and the amounts transferred to the tax title account were verified.

The payroll deductions for Federal taxes, the retirement system, Blue Cross and Blue Shield, and highway machinery rentals were examined and checked, and the payments to the proper agencies were verified.

The savings bank books and securities representing the investment of the trust and investment funds in the custody of the town treasurer were examined and listed, the income and disbursements being proved and found to be properly recorded.

The books and accounts of the town collector were examined and checked. The taxes and motor vehicle and trailer excise outstanding at the time of the previous audit, as well as all subsequent commitments, were verified and audited. The recorded collections were checked with the treasurer's and the accountant's books, the abatements, as entered, were compared with the assessors' records of abatements granted, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The records of departmental and water accounts receivable were examined. The commitments were verified, the recorded collections were proved with the payments to the treasurer, the abatements, as recorded, were compared with the departmental records of abatements

granted, and the outstanding accounts were listed and reconciled with the controlling accounts in the accountant's ledger.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The balance sheet shows small amounts of taxes and motor vehicle and trailer excise outstanding back to 1948. It is recommended that a prompt settlement of these accounts be obtained.

In order to reconcile the water commitment and cash books, it was necessary to make a detailed check of all postings. It is urged that these books be proved at the end of each quarter so that any clerical errors may be promptly found and corrected.

The records of the selectmen, the town clerk, and the health department pertaining to licenses and permits issued, were examined and checked, and the payments to the State and the town were verified.

The surety bonds for the various town officials required by law to furnish them were examined and found to be in proper form.

In addition to the departments mentioned, the books and accounts of the sealer of weights and measures, and the police, highway, public welfare, veterans' services, school, library, and cemetery departments were examined and checked, the payments to the treasurer being verified.

Appended to this report, in addition to the balance sheet, are tables showing reconciliations of the treasurer's and town collector's cash, summaries of the tax, excise, and departmental accounts, as well as tables showing the transactions and condition of the trust and investment funds.

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During the progress of the audit cooperation was received from the various town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,


Assistant Director of Accounts

WS:TJP

RECONCILIATION OF TREASURER'S CASH

Edward L. Kehew, Treasurer

Balance November 14, 1951,		\$184,792.63	
Receipts:			
November 14 to December 31, 1951,	\$44,284.50		
1952,	416,966.44		
		461,250.94	\$646,043.57
Payments:			
November 14 to December 31, 1951,	\$72,844.49		
1952,	386,695.68		
		\$459,540.17	
Balance December 31, 1952,		186,503.40	\$646,043.57
			<u><u>\$646,043.57</u></u>
Balance January 1, 1953,		\$186,503.40	
Receipts January 1 to March 16, 1953,		38,352.67	\$224,856.07
Payments January 1 to March 16, 1953,		\$60,323.23	
Balance March 16, 1953 transferred to			
John M. Carman, treasurer,		164,532.84	\$224,856.07
			<u><u>\$224,856.07</u></u>

John M. Carman, Treasurer

Balance March 17, 1953, transferred			
from Edward L. Kehew, treasurer,		\$164,532.84	
Receipts March 17 to September 30, 1953:			
Entered,	\$207,430.23		
Not entered,	63.25		
		207,493.48	
Excess cash September 30, 1953,		10.24	\$372,036.56
Payments January 1 to September 30, 1953,		\$233,279.76	
Balance September 30, 1953:			
In banks:			
First National Bank, Marlborough,			
per check book,	\$110,793.65		
Peoples National Bank,			
Marlborough, per check book,	18,474.68		
Marlborough Savings Bank,			
book #63903,	1,164.78		
In office, verified,	8,323.69		
		138,756.80	\$372,036.56
			<u><u>\$372,036.56</u></u>

RECONCILIATION OF TREASURER'S CASH (cont.)First National Bank, Marlborough

Balance September 30, 1953, per statement,		\$130,051.69
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Balance September 30, 1953, per check book,	\$110,793.65	
Outstanding checks September 30, 1953,		
per list,	19,258.04	
		<u>\$130,051.69</u>

Peoples National Bank, Marlborough

Balance September 30, 1953, per statement,		\$19,992.23
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Balance September 30, 1953, per check book,	\$18,474.68	
Outstanding checks September 30, 1953,		
per list,	1,517.55	
		<u>\$19,992.23</u>

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PAYROLL DEDUCTIONS
Federal Taxes

Balance November 14, 1951,		\$45.00	
Deductions:			
November 14 to December 31, 1951,	\$2,230.21		
1952,	14,846.40		
		17,076.61	
			\$17,121.61
Payments to Director of Internal Revenue:			
November 14 to December 31, 1951,	\$1,108.85		
1952,	14,378.95		
		\$15,487.80	
Balance December 31, 1952,		1,633.81	
			<u>\$17,121.61</u>
Balance January 1, 1953,		\$1,633.81	
Deductions January 1 to September 30, 1953,		13,173.87	
			\$14,807.68
Payments to Director of Internal Revenue			
January 1 to September 30, 1953,		\$13,262.43	
Balance September 30, 1953, in general treasury,		1,545.25	
			<u>\$14,807.68</u>

County Retirement System

Balance November 14, 1951,		\$12.90	
Deductions:			
November 14 to December 31, 1951,	\$245.30		
1952,	1,558.04		
		1,803.34	
			\$1,816.24
Payments to county treasurer:			
November 14 to December 31, 1951,	\$56.07		
1952,	1,494.16		
		\$1,550.23	
Balance December 31, 1952,		266.01	
			<u>\$1,816.24</u>
Balance January 1, 1953,		\$266.01	
Deductions January 1 to September 30, 1953,		1,150.06	
			\$1,416.07
Payments to county treasurer January 1 to September 30, 1953,		\$1,265.86	
Balance September 30, 1953, in general treasury,		150.21	
			<u>\$1,416.07</u>

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PAYROLL DEDUCTIONS

Teachers' Retirement Fund

Deductions:			
November 14 to December 31, 1951,	\$588.92		
1952,	3,762.44		\$4,351.36
Payments to Massachusetts Teachers' Retirement Board:			
November 14 to December 31, 1951,	\$294.46		
1952,	3,731.06		
	\$4,025.52		
Balance December 31, 1952,	325.84		<u>\$4,351.36</u>
Balance January 1, 1953,	\$325.84		
Deductions January 1 to September 30, 1953,	2,933.59		\$3,259.43
Payments to Massachusetts Teachers' Retirement Board January 1 to September 30, 1953,	\$2,896.71		
Balance September 30, 1953, in general treasury,	362.72		<u>\$3,259.43</u>

Blue Cross and Blue Shield

Deductions 1952,			\$1,070.63
Payments to Massachusetts Hospital Service, Inc., 1952,	\$1,008.38		
Balance December 31, 1952,	62.25		<u>\$1,070.63</u>
Balance January 1, 1953,	\$62.25		
Deductions January 1 to September 30, 1953,	1,033.35		\$1,095.60
Payments to Massachusetts Hospital Service, Inc., January 1 to September 30, 1953,	\$1,052.85		
Balance September 30, 1953, in general treasury,	42.75		<u>\$1,095.60</u>

RECONCILIATION OF TOWN COLLECTOR'S CASH

Cash balances September 30, 1953, per tables:

Taxes:

Personal property 1951,	\$.01	
Personal property 1952,	180.00	
Real estate 1952,	1,524.82	
Personal property 1953,	28.00	
Real estate 1953,	12,084.00	
Motor vehicle and trailer excise:		
Levy of 1952,	34.47	
Levy of 1953,	583.92	
Interest and costs,	9.78	
Departmental accounts receivable:		
Old age assistance,	42.48	
Water rates,	201.92	
Water services and miscellaneous,	168.45	
Cemetery,	30.00	
		<u>\$14,887.85</u>

Overpayment to treasurer to be refunded:

Motor vehicle and trailer excise 1951,	\$9.00	
Cash on hand September 30, 1953, verified,	14,852.12	
Due from collector September 30, 1953,	26.73	
		<u><u>\$14,887.85</u></u>

REAL ESTATE TAXES - 1946

Outstanding November 14, 1951,	\$12.90
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Tax titles taken 1952,	<u><u>\$12.90</u></u>
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REAL ESTATE TAXES - 1947

Outstanding November 14, 1951,	\$1.09
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Tax titles taken 1952,	<u><u>\$1.09</u></u>
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POLL TAXES - 1948

Outstanding November 14, 1951, \$4.00

Outstanding December 31, 1952 and
September 30, 1953, per list, \$4.00

REAL ESTATE TAXES - 1948

Outstanding November 14, 1951, \$14.10

Tax titles taken 1952, \$14.10

PERSONAL PROPERTY TAXES - 1949

Outstanding November 14, 1951, \$2.35

Payments to treasurer 1952, \$2.35

REAL ESTATE TAXES - 1949

Outstanding November 14, 1951,	\$15.64	
Overpayment to treasurer refunded		
November 14 to December 31, 1951,	4.00	\$19.64

Payments to treasurer 1952,	\$5.54	
Tax titles taken 1952,	14.10	
		<u>\$19.64</u>

POLL TAXES - 1950

Outstanding November 14, 1951 and January 1, 1953, \$8.00

Payments to treasurer January 1 to		
September 30, 1953,	\$4.00	
Abatements January 1 to September 30, 1953,	4.00	
		<u>\$8.00</u>

PERSONAL PROPERTY TAXES - 1950

Outstanding November 14, 1951, \$55.20

Abatements November 14 to December 31, 1951, \$55.20

REAL ESTATE TAXES - 1950

Outstanding November 14, 1951, \$1,655.98

Payments to treasurer:
November 14 to December 31, 1951, \$450.48
1952, 1,089.98
\$1,540.46

Abatements:
November 14 to December 31, 1951, \$92.00
1952, 6.90

Tax titles taken 1952, 98.90
13.80
Outstanding December 31, 1952, 2.82

\$1,655.98

Outstanding January 1, 1953, \$2.82

Payments to treasurer January 1 to
September 30, 1953, \$2.82

POLL TAXES - 1951

Outstanding November 14, 1951,			\$174.00
Payments to treasurer:			
November 14 to December 31, 1951,	\$24.00		
1952,	6.00		
		\$30.00	
Abatements:			
November 14 to December 31, 1951,	\$6.00		
1952,	134.00		
		140.00	
Outstanding December 31, 1952 and			
September 30, 1953, per list,		4.00	
			<u>\$174.00</u>

PERSONAL PROPERTY TAXES - 1951

Outstanding November 14, 1951,			\$1,517.51
Payments to treasurer:			
November 14 to December 31, 1951,	\$524.00		
1952,	963.75		
		\$1,487.75	
Outstanding December 31, 1952,		29.76	
			<u>\$1,517.51</u>
Outstanding January 1, 1953,			\$29.76
Payments to treasurer January 1			
to September 30, 1953,		\$25.00	
Outstanding September 30, 1953, per list,		4.75	
Cash balance September 30, 1953,		.01	
			<u>\$29.76</u>

REAL ESTATE TAXES - 1951

Outstanding November 14, 1951,		\$19,433.44	
Additional commitment November 14			
to December 31, 1951, per warrant,		20.00	
Payments and abatements refunded:			
November 14 to December 31, 1951,	\$100.00		
1952,	310.00		
		410.00	
			\$19,863.44
Payments to treasurer:			
November 14 to December 31, 1951,	\$6,222.95		
1952,	12,353.49		
		\$18,576.44	
Abatements:			
November 14 to December 31, 1951,	\$200.00		
1952,	447.50		
		647.50	
Outstanding December 31, 1952,		639.50	
			<u>\$19,863.44</u>
Outstanding January 1, 1953,		\$639.50	
Water liens added to taxes 1951			
reported as real estate taxes 1951,		32.00	
			\$671.50
Payments to treasurer January 1			
to September 30, 1953,		\$629.50	
Real estate taxes 1951 reported			
as interest on taxes,		2.50	
Outstanding September 30, 1953,			
per list,		39.50	
			<u>\$671.50</u>

POLL TAXES - 1952

Commitment per warrant,	\$1,774.00	
Payments and abatements refunded,	38.58	\$1,812.58
Payments to treasurer,	\$1,578.00	
Abatements,	194.00	
Outstanding December 31, 1952,	40.58	\$1,812.58
Outstanding January 1, 1953,	\$40.58	
Collection not committed,	2.00	
Payments and abatements to be refunded,	2.00	\$44.58
Payments to treasurer January 1 to September 30, 1953,	\$4.00	
Abatement not reported,	2.00	
Motor vehicle and trailer excise 1952 refunded as poll taxes 1952,	32.58	
Outstanding September 30, 1953, per list,	6.00	\$44.58

PERSONAL PROPERTY TAXES - 1952

Commitment per warrant,		\$31,142.08
Payments to treasurer,	\$29,797.33	
Abatements,	117.14	
Outstanding December 31, 1952,	1,227.61	\$31,142.08
Outstanding January 1, 1953,		\$1,227.61
Payments to treasurer January 1 to September 30, 1953,	\$537.56	
Abatements personal property taxes 1952 reported as real estate taxes 1952,	15.53	
Outstanding September 30, 1953, per list,	494.52	
Cash balance September 30, 1953,	180.00	\$1,227.61

REAL ESTATE TAXES - 1952

Commitment per warrant,	\$161,953.10	
Payments and abatements refunded,	1,415.23	\$163,368.33
Payments to treasurer,	\$144,672.21	
Abatements,	3,955.28	
Outstanding December 31, 1952,	14,740.84	\$163,368.33
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Outstanding January 1, 1953,	\$14,740.84	
Commitment list in excess of warrant,	142.50	
Abatement personal property taxes 1952		
reported as real estate taxes 1952,	15.53	\$14,898.87
Payments to treasurer January 1		
to September 30, 1953,	\$7,213.82	
Commitment water liens added to taxes		
1952 reported as real estate taxes 1952,	260.49	
Motor vehicle and trailer excise 1952		
refunded as real estate taxes 1952,	83.67	
Added to tax titles January 1 to		
September 30, 1953, not reported,	17.10	
Outstanding September 30, 1953, per list,	5,798.97	
Cash balance September 30, 1953,	1,524.82	\$14,898.87
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POLL TAXES - 1953

Commitment January 1 to September 30,		
1953, per warrant,	\$1,822.00	
Commitment list in excess of warrant,	2.00	\$1,824.00
Payments to treasurer January 1		
to September 30, 1953,	\$1,502.00	
Abatements January 1 to September 30,		
1953, not reported,	166.00	
Outstanding September 30, 1953, per list,	156.00	\$1,824.00
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PERSONAL PROPERTY TAXES - 1953

Commitment January 1 to September 30,
1953, per warrant,

\$22,731.36

Payments to treasurer January 1
to September 30, 1953,
Outstanding September 30, 1953, per
list,
Cash balance September 30, 1953,

\$3,577.96

19,125.40
28.00

\$22,731.36

REAL ESTATE TAXES - 1953

Commitment January 1 to September 30, 1953, per warrant,		\$174,379.00	
Payments and abatements:			
Refunded January 1 to September 30, 1953,	\$605.20		
To be refunded,	134.00		
		739.20	
			\$175,118.20

Payments to treasurer January 1 to September 30, 1953,		\$59,618.50	
Abatements January 1 to September 30, 1953, not reported,		5,073.60	
Outstanding September 30, 1953, per list,		98,342.10	
Cash balance September 30, 1953,		12,084.00	
			\$175,118.20

MOTOR VEHICLE AND TRAILER EXCISE - 1948

Outstanding November 14, 1951, \$2.22

Outstanding December 31, 1952 and
September 30, 1953, per list, \$2.22

MOTOR VEHICLE AND TRAILER EXCISE - 1949

Outstanding November 14, 1951, \$22.46

Payments to treasurer 1952, \$10.33
Outstanding December 31, 1952 and
September 30, 1953, per list, 12.13
\$22.46

MOTOR VEHICLE AND TRAILER EXCISE - 1950

Outstanding November 14, 1951, \$35.99
Overpayment to treasurer refunded
November 14 to December 31, 1951, 65.51
\$101.50

Payments to treasurer November 14
to December 31, 1951, \$9.15
Overpayment to treasurer per previous audit, 65.51
Outstanding December 31, 1952, 26.84
\$101.50

Outstanding January 1, 1953, \$26.84

Payments to treasurer January 1
to September 30, 1953, \$2.21
Outstanding September 30, 1953, per list, 24.63
\$26.84

MOTOR VEHICLE AND TRAILER EXCISE - 1951

Outstanding November 14, 1951,		\$727.73	
Commitment per warrants:			
November 14 to December 31, 1951,	\$3,017.33		
1952,	822.85		
		3,840.18	
Payments and abatements refunded:			
November 14 to December 31, 1951,	\$105.84		
1952,	37.15		
		142.99	
			\$4,710.90
Payments to treasurer:			
November 14 to December 31, 1951,	\$2,323.37		
1952,	1,900.23		
		\$4,223.60	
Abatements:			
November 14 to December 31, 1951,	\$247.76		
1952,	57.02		
		304.78	
Outstanding December 31, 1952,		182.52	
			<u>\$4,710.90</u>
Outstanding January 1, 1953,		\$182.52	
Interest reported as motor vehicle			
and trailer excise 1951,		.06	
Overpayment to treasurer to be refunded,		9.00	
			\$191.58
Payments to treasurer January 1 to			
September 30, 1953,		\$7.03	
Outstanding September 30, 1953, per list,		184.55	
			<u>\$191.58</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1952

Commitment per warrants,	\$20,147.56	
Payments and abatements refunded,	352.65	\$20,500.21
Payments to treasurer,	\$17,413.71	
Abatements,	663.23	
Outstanding December 31, 1952,	2,423.27	\$20,500.21
Outstanding January 1, 1953,	\$2,423.27	
Commitment January 1 to September 30, 1953, per warrants,	1,844.12	
Payments and abatements:		
Refunded January 1 to September 30, 1953,	\$53.34	
Refunded as poll taxes 1952,	32.58	
Refunded as real estate taxes 1952,	83.67	
	169.59	\$4,436.98
Payments to treasurer January 1 to September 30, 1953,	\$3,621.08	
Abatements January 1 to September 30, 1953,	75.47	
Outstanding September 30, 1953, per list,	705.96	
Cash balance September 30, 1953,	34.47	\$4,436.98

MOTOR VEHICLE AND TRAILER EXCISE - 1953

Commitment January 1 to September 30, 1953, per warrants:		
Reported,	\$19,110.73	
Not reported,	2,387.45	
	\$21,498.18	
Payments and abatements refunded January 1 to September 30, 1953,	372.61	\$21,870.79
Payments to treasurer January 1 to September 30, 1953,	\$16,365.12	
Abatements January 1 to September 30, 1953, not reported,	434.50	
Outstanding September 30, 1953, per list,	4,487.25	
Cash balance September 30, 1953,	583.92	\$21,870.79

INTEREST AND COSTS ON TAXES AND EXCISE

Cash balance November 14, 1951,		\$2.85	
Interest and costs collections:			
November 14 to December 31, 1951:			
Taxes:			
Levy of 1950,	\$16.46		
Levy of 1951,	44.66		
Motor vehicle and trailer excise:			
Levy of 1950,	.19		
Levy of 1951,	3.92		
		65.23	
1952:			
Taxes:			
Levy of 1949,	\$1.43		
Levy of 1950,	74.67		
Levy of 1951,	333.17		
Levy of 1952,	83.79		
Motor vehicle and trailer excise:			
Levy of 1951,	1.97		
Levy of 1952,	.48		
		494.51	
January 1 to September 30, 1953:			
Taxes:			
Levy of 1950,	\$1.70		
Levy of 1951,	48.38		
Levy of 1952,	150.99		
Levy of 1953,	18.90		
		218.97	
Real estate taxes 1951 reported as			
interest on taxes,		2.50	
			\$784.06
Payments to treasurer:			
November 14 to December 31, 1951,	\$68.02		
1952,	497.01		
January 1 to September 30, 1953,	209.19		
		\$774.22	
Interest reported as motor vehicle			
and trailer excise 1951,		.06	
Cash balance September 30, 1953,		9.78	
			<u>\$784.06</u>

TAX TITLES

Balance November 14, 1951,		\$450.68	
Tax titles taken 1952:			
Taxes 1946,	\$12.90		
Taxes 1947,	1.09		
Taxes 1948,	14.10		
Taxes 1949,	14.10		
Taxes 1950,	13.80		
		55.99	
			\$506.67
 Tax titles redeemed 1952,		\$298.50	
Balance December 31, 1952,		208.17	
			<u>\$506.67</u>
 Balance January 1, 1953,		\$208.17	
Added to tax titles January 1 to			
September 30, 1953, not reported:			
Taxes 1952,	\$17.10		
Interest,	.74		
		17.84	
			\$226.01
 Balance September 30, 1953, per list,			<u>\$226.01</u>

SELECTMENLicenses and Permits

Outstanding November 14, 1951,		\$3.00	
Licenses and permits issued:			
November 14 to December 31, 1951:			
Automobile dealer,	\$5.00		
Common victualler,	18.00		
Liquor,	3,730.00		
Advertising,	35.68		
		3,788.68	
1952:			
Automobile dealer,	\$105.00		
Common victualler,	39.00		
Firearms,	7.00		
Junk,	25.00		
Liquor,	4,680.00		
Revolver,	11.00		
Slaughtering,	2.00		
Sunday amusement,	114.00		
		4,983.00	
			\$8,774.68
Payments to treasurer:			
November 14 to December 31, 1951,	\$3,771.30		
1952,	4,998.38		
		\$8,769.68	
Outstanding December 31, 1952,		5.00	
			<u>\$8,774.68</u>
Outstanding January 1, 1953,		\$5.00	
Licenses and permits issued January 1			
to September 30, 1953:			
Auctioneer,	\$2.00		
Common victualler,	6.00		
Firearms,	4.00		
Junk,	35.00		
Liquor,	280.00		
Slaughtering,	2.00		
Sunday amusement,	52.00		
		381.00	
			\$386.00
Payments to treasurer January 1			
to September 30, 1953,			<u>\$386.00</u>

SELECTMEN

Miscellaneous Receipts

Receipts:

November 14 to December 31, 1951:

Sale of junk, \$23.60
Sale of maps, .25

\$23.85

1952:

Sale of junk, \$1.00
Sale of maps, 7.20
Rental highway equipment, 96.00
Gift in lieu of taxes, 2,700.00

2,804.20

\$2,828.05

Payments to treasurer:

November 14 to December 31, 1951,

\$23.85

1952 - credited to:

Estimated receipts, \$2,708.20
Machinery fund, 96.00

2,804.20

\$2,828.05

Receipts January 1 to September 30, 1953:

Damage to property, \$327.00
Sale of junk, 261.00
Sale of maps, 5.90

\$593.90

Payments to treasurer January 1
to September 30, 1953,

\$593.90

TOWN CLERKDog Licenses

Licenses issued:

November 14 to December 31, 1951:

Male,	1 @	\$2.00,	\$2.00
Female,	1 @	5.00,	5.00
Spayed female,	3 @	2.00,	6.00

\$13.00

1952:

Male,	180 @	\$2.00,	\$360.00
Female,	31 @	5.00,	155.00
Spayed female,	108 @	2.00,	216.00
Kennel,	8 @	10.00,	80.00
Kennel,	2 @	25.00,	50.00

861.00

\$874.00

Payments to treasurer:

November 14 to December 31, 1951,	\$1.80
1952,	798.00

\$799.80

Fees retained:

November 14 to December 31,	
1951,	5 @ \$.20,
1952,	329 @ .20,

\$1.00
65.80

66.80

7.40

Cash balance December 31, 1952,

\$874.00

Cash balance January 1, 1953,

\$7.40

Licenses issued January 1 to

September 30, 1953:

Male,	162 @	\$2.00,	\$324.00
Female,	32 @	5.00,	160.00
Spayed female,	113 @	2.00,	226.00
Kennel,	9 @	10.00,	90.00
Kennel,	1 @	25.00,	25.00

825.00

\$832.40

Payments to treasurer January 1

to September 30, 1953,

\$741.80

Fees retained January 1 to September 30,

1953, 317 @ \$.20,

63.40

Cash balance September 30, 1953,

27.20

\$832.40

TOWN CLERKSporting Licenses

Cash balance November 14, 1951, \$2.75

Licenses issued:

November 14 to December 31, 1951:

Resident citizens':

Fishing,	9 @	\$3.25,	\$29.25
Hunting,	10 @	2.00,	20.00
Sporting,	2 @	5.25,	10.50
Minor fishing,	1 @	1.25,	1.25

61.00

1952:

Resident citizens':

Fishing,	98 @	\$3.25,	\$318.50
Hunting,	87 @	3.25,	282.75
Sporting,	52 @	5.25,	273.00
Minor fishing,	12 @	1.25,	15.00
Female fishing,	14 @	2.25,	31.50
Minor trapping,	1 @	2.25,	2.25
Trapping,	1 @	5.25,	5.25

Non-resident citizens':

Special fishing,	2 @	2.75,	5.50
Fishing,	1 @	1.75,	1.75
Duplicate,	1 @	.50,	.50

936.00

\$999.75

Payments to Division of Fisheries
and Game 1952,

\$912.25

Fees retained:

November 14 to December 31,

1951,	22 @	\$.25,	\$5.50
1952,	268 @	.25,	67.00

72.50

15.00

Cash balance December 31, 1952,

\$999.75

TOWN CLERK

Sporting Licenses (Cont.)

Cash balance January 1, 1953, \$15.00
Licenses issued January 1 to
September 30, 1953:

Resident citizens':

Fishing,	105 @	\$3.25,	\$341.25
Hunting,	6 @	3.25,	19.50
Sporting,	50 @	5.25,	262.50
Minor fishing,	12 @	1.25,	15.00
Female fishing,	22 @	2.25,	49.50

Non-resident citizens':

Special fishing,	7 @	2.75,	19.25
Fishing,	1 @	7.75,	7.75
Duplicate,	1 @	.50,	.50

715.25

\$730.25

Payments to Division of Fisheries
and Game January 1 to September 30, 1953,
Fees retained January 1 to September 30,
1953, 203 @ \$.25,
Cash balance September 30, 1953,

\$671.50

50.75

8.00

\$730.25

Reconciliation of Town Clerk's Cash

Balances September 30, 1953, per tables:

Dog licenses,	\$27.20
Sporting licenses,	8.00

\$35.20

Cash on hand September 30, 1953, verified,

\$35.20

TOWN HALL RENTALS
Accounts Receivable

Outstanding November 14, 1951,	\$37.35	
Charges 1952,	44.00	
		\$81.35
Payments to treasurer:		
November 14 to December 31, 1951,	\$27.00	
1952,	20.00	
		\$47.00
Outstanding December 31, 1952,	34.35	
		<u>\$81.35</u>
Outstanding January 1, 1953,	\$34.35	
Charges January 1 to September 30, 1953,	32.00	
		\$66.35
Payments to treasurer January 1		
to September 30, 1953,	\$44.00	
Outstanding September 30, 1953, per list,	22.35	
		<u>\$66.35</u>

FAYVILLE HALL RENTALS
Accounts Receivable

Charges:		
November 14 to December 31, 1951,	\$14.50	
1952,	362.32	
		\$376.82
Payments to treasurer:		
November 14 to December 31, 1951,	\$14.50	
1952 - credited to:		
Accounts receivable,	347.14	
Estimated receipts,	14.84	
		\$376.48
Outstanding December 31, 1952,	.34	
		<u>\$376.82</u>
Outstanding January 1, 1953,	\$.34	
Charges January 1 to September 30, 1953:		
Reported,	\$180.29	
Not reported,	17.00	
		197.29
		\$197.63
Payments to treasurer January 1 to		
September 30, 1953,	\$119.00	
Outstanding September 30, 1953, per list,	78.63	
		<u>\$197.63</u>

POLICE DEPARTMENT

Charges:

November 14 to December 31, 1951,
1952,

\$18.00
101.00

\$119.00

Payments to treasurer:

November 14 to December 31, 1951,
1952,

\$18.00
101.00

\$119.00

Charges January 1 to September 30, 1953,

\$99.00

Payments to treasurer January 1 to
September 30, 1953,

\$99.00

SEALER OF WEIGHTS AND MEASURES

Cash balance November 14, 1951,		\$24.65	
Charges:			
November 14 to December 31, 1951,	\$66.20		
1952,	87.65		
		153.85	\$178.50
Payments to treasurer:			
November 14 to December 31, 1951,		\$90.85	
1952,		87.65	
			<u>\$178.50</u>
Charges January 1 to September 30, 1953,			\$12.40
Payments to treasurer January 1 to			
September 30, 1953,		\$2.00	
Cash on hand September 30, 1953, verified,		10.40	
			<u>\$12.40</u>

TREE WARDEN

Miscellaneous Receipts

Receipts:			
November 14 to December 31, 1951,		\$14.00	
1952,		157.70	
			\$171.70
Payments to treasurer:			
November 14 to December 31, 1951:			
Credited to estimated receipts,	\$12.00		
Credited to machinery rentals,	2.00		
1952,		\$14.00	
		157.70	
			<u>\$171.70</u>

HEALTH DEPARTMENTLicenses

Cash balance November 14, 1951,		\$21.00	
Licenses issued 1952:			
Anti-freeze,	\$1.00		
Funeral director,	1.00		
Milk and cream,	1.00		
Nursery,	1.00		
Oleomargarine,	1.00		
Pasteurization,	10.00		
		15.00	
			\$36.00
Payments to treasurer 1952,		\$10.00	
Cash balance December 31, 1952,		26.00	
			<u>\$36.00</u>
Cash balance January 1, 1953,		\$26.00	
Licenses issued January 1 to			
September 30, 1953:			
Anti-freeze,	\$1.00		
Funeral director,	1.00		
Milk and cream,	.50		
Nursery,	2.00		
Oleomargarine,	.50		
		5.00	
			\$31.00
Cash balance September 30, 1953,			<u>\$31.00</u>
Cash balance October 1, 1953,			\$31.00
Payments to treasurer October 1			
to 3, 1953,		\$30.00	
Cash on hand October 3, 1953, verified,		1.00	
			<u>\$31.00</u>

Miscellaneous Receipts

Receipts 1952:		
Reimbursement for hospital care,		\$330.00
Payments to treasurer 1952,		<u>\$330.00</u>

PUBLIC WELFARE DEPARTMENTGeneral Relief - Accounts Receivable

Outstanding November 14, 1951,		\$254.27	
Charges 1952,		953.78	\$1,208.05
Payments to treasurer:			
November 14 to December 31, 1951,	\$254.27		
1952:			
Credited to accounts receivable,	602.61		
Credited to estimated receipts,	15.00		
		\$871.88	
Outstanding December 31, 1952,		336.17	\$1,208.05
Outstanding January 1, 1953,		\$336.17	
Charges January 1 to September 30, 1953,		2,880.70	
Collections reported as general relief accounts receivable:			
Old age assistance accounts receivable,	\$325.68		
Old age assistance recoveries,	1,477.15		
		1,802.83	\$5,019.70
Payments to treasurer January 1 to September 30, 1953:			
Credited to accounts receivable,	\$1,802.83		
Credited to estimated receipts,	336.17		
		\$2,139.00	
Charges January 1 to September 30, 1953, reported as general relief accounts receivable:			
Old age assistance accounts receivable,	\$585.68		
Old age assistance recoveries,	1,477.15		
		2,062.83	
Outstanding September 30, 1953, per list,		817.87	\$5,019.70

PUBLIC WELFARE DEPARTMENTDisability Assistance - Accounts Receivable

Charges 1952,			\$96.56
Payments to treasurer 1952:			
Credited to accounts receivable,	\$11.28		
Credited to estimated receipts,	70.00		
		\$81.28	
Outstanding December 31, 1952,		15.28	
			<u>\$96.56</u>
Outstanding January 1, 1953,		\$15.28	
Charges January 1 to September 30, 1953:			
Reported,	\$289.46		
Not reported,	34.66		
		324.12	
			\$339.40
Payments to treasurer January 1 to September 30, 1953,			<u>\$339.40</u>

Aid to Dependent Children - Accounts Receivable

Outstanding November 14, 1951,		\$292.47	
Charges 1952,		597.00	
			\$889.47
Payments to treasurer 1952,		\$727.77	
Outstanding December 31, 1952,		161.70	
			<u>\$889.47</u>
Outstanding January 1, 1953,		\$161.70	
Charges January 1 to September 30, 1953,		500.68	
			\$662.38
Payments to treasurer January 1 to September 30, 1953,		\$562.58	
Outstanding September 30, 1953, per list,		99.80	
			<u>\$662.38</u>

BUREAU OF OLD AGE ASSISTANCEAccounts Receivable

Outstanding November 14, 1951,		\$2,300.06	
Charges:			
November 14 to December 31, 1951,	\$1,175.21		
1952:			
Reported,	13,778.48		
Not reported,	150.85		
		15,104.54	
			\$17,404.60
Payments to treasurer:			
November 14 to December 31, 1951,	\$3,442.97		
1952:			
Credited to accounts receivable,	13,810.76		
Credited to estimated receipts,	150.85		
		\$17,404.58	
Adjustment of charges 1952,		.02	
			<u>\$17,404.60</u>
Charges January 1 to September 30, 1953:			
Reported,		\$8,391.73	
Reported as general relief accounts			
receivable,		585.68	
			\$8,977.41
Payments to treasurer January 1 to			
September 30, 1953:			
Reported as old age assistance			
accounts receivable,	\$8,391.73		
Reported as general relief			
accounts receivable,	325.68		
		\$8,717.41	
Outstanding September 30, 1953, per list,		217.52	
Cash balance September 30, 1953, (town			
collector),		42.48	
			<u>\$8,977.41</u>

BUREAU OF OLD AGE ASSISTANCERecoveries

Recoveries 1952,		\$601.90
Payments to treasurer 1952,		<u>\$601.90</u>
Recoveries January 1 to September 30, 1953,		\$1,835.47
Payments to treasurer January 1 to September 30, 1953:		
Reported as old age assistance recoveries,	\$358.32	
Reported as general relief accounts receivable,	1,477.15	
		<u>\$1,835.47</u>

VETERANS' SERVICES DEPARTMENTAccounts Receivable

Outstanding November 14, 1951,	\$453.09	
Charges 1952,	733.37	\$1,186.46
Payments to treasurer:		
November 14 to December 31, 1951,	\$257.35	
1952,	929.11	
		<u>\$1,186.46</u>
Charges January 1 to September 30, 1953:		
Reported,	\$880.98	
Not reported,	530.10	
		\$1,411.08
Payments to treasurer January 1 to September 30, 1953,	\$880.98	
Outstanding September 30, 1953, per list,	530.10	
		<u>\$1,411.08</u>

SCHOOL DEPARTMENT
Accounts Receivable

Outstanding November 14, 1951,		\$530.71
Payments to treasurer 1952,	\$155.42	
Outstanding December 31, 1952,	375.29	<u>\$530.71</u>
Outstanding January 1, 1953,	\$375.29	
Charges not reported,	155.42	\$530.71
Outstanding September 30, 1953, per list,		<u>\$530.71</u>

Miscellaneous Receipts

Receipts 1952,		\$40.00
Payments to treasurer 1952,		<u>\$40.00</u>
Receipts January 1 to September 30, 1953,		\$59.65
Payments to treasurer January 1 to September 30, 1953,		<u>\$59.65</u>

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SCHOOL DEPARTMENT
Lunch Program

Cash balance November 14, 1951,	\$197.00	
Receipts:		
November 14 to December 31, 1951:		
Sale of lunches,	\$1,140.41	
Federal and State reimbursement,	119.70	
Miscellaneous,	151.00	
		1,411.11
1952:		
Sale of lunches,	\$5,510.00	
Federal and State reimbursement,	2,271.94	
Miscellaneous,	104.53	
		7,886.47
		\$9,494.58
Payments to treasurer:		
November 14 to December 31, 1951,	\$1,608.11	
1952,	7,886.47	
		<u>\$9,494.58</u>
Receipts January 1 to September 30, 1953:		
Sale of lunches,	\$2,343.02	
Federal and State reimbursement,	1,908.28	
Miscellaneous,	372.98	
		\$4,624.28
Payments to treasurer January 1		
to September 30, 1953,	\$4,605.98	
Cash balance September 30, 1953,	18.30	
		<u><u>\$4,624.28</u></u>

Athletic Activities

Receipts:		
November 14 to December 31, 1951:		
Magazine commissions,	\$250.00	
1952:		
Basketball games,	\$292.06	
Entertainment,	225.00	
		517.06
		\$767.06
Payments to treasurer:		
November 14 to December 31, 1951,	\$250.00	
1952,	517.06	
		<u>\$767.06</u>
Receipts January 1 to September 30, 1953:		
Basketball games,	\$309.90	
Sale of candy,	50.00	
		\$359.90
Payments to treasurer January 1		
to September 30, 1953,		<u><u>\$359.90</u></u>

LIBRARY DEPARTMENT

Cash balance November 14, 1951,		\$6.06	
Receipts:			
November 14 to December 31, 1951,	\$2.39		
1952,	19.00		
		21.39	
			\$27.45
Payments to treasurer:			
November 14 to December 31, 1951,		\$8.45	
1952,		19.00	
			<u>\$27.45</u>
Receipts January 1 to September 30, 1953,			\$15.00
Cash balance September 30, 1953,			<u>\$15.00</u>
Cash balance October 1, 1953,		\$15.00	
Receipts October 1 to 28, 1953,		1.76	
			\$16.76
Payments to treasurer October 1			
to 28, 1953,		\$15.00	
Cash on hand October 28, 1953, verified,		1.76	
			<u>\$16.76</u>

WATER LIENS ADDED TO TAXES - 1950

Outstanding November 14, 1951, \$70.67

Payments to treasurer November 14
to December 31, 1951, \$70.67

WATER LIENS ADDED TO TAXES - 1951

Outstanding November 14, 1951, \$160.17

Payments to treasurer:
November 14 to December 31, 1951, \$15.13
1952, 22.50
\$37.63
Outstanding December 31, 1952, 122.54

\$160.17

Outstanding January 1, 1953, \$122.54

Payments to treasurer January 1
to September 30, 1953, \$70.67
Water liens added to taxes 1951
reported as real estate taxes 1951, 32.00
Outstanding September 30, 1953, per list, 19.87

\$122.54

WATER LIENS ADDED TO TAXES - 1952

Commitment water liens added to taxes
1952 reported as real estate taxes 1952, \$260.49

Payments to treasurer January 1
to September 30, 1953, \$260.49

WATER DEPARTMENT
Rates

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Outstanding November 14, 1951,	\$3,968.65	
Charges 1952,	28,363.12	
Payments and abatements refunded 1952,	20.69	\$32,352.46
 Payments to treasurer:		
November 14 to December 31, 1951,	\$1,598.63	
1952,	27,420.78	
	\$29,019.41	
Abatements November 14 to December 31, 1951,	27.63	
Outstanding December 31, 1952,	3,305.42	\$32,352.46
 Outstanding January 1, 1953,		
Charges January 1 to September 30, 1953,	\$3,305.42	
Payments and abatements refunded January 1	21,036.95	
to September 30, 1953,	34.30	
Advance payments September 30, 1953,	7.19	\$24,383.86
 Payments to treasurer January 1 to		
September 30, 1953,	\$20,293.46	
Abatements not previously reported,	125.10	
Water liens added to taxes 1952, not reported,	260.49	
Charges reported in error,	52.32	
Outstanding September 30, 1953, per list,	3,450.57	
Cash balance September 30, 1953,	201.92	\$24,383.86

Services and Miscellaneous

Outstanding November 14, 1951,	\$410.93	
Charges:		
November 14 to December 31, 1951,	\$80.85	
1952,	5,017.30	
	5,098.15	\$5,509.08
 Payments to treasurer:		
November 14 to December 31, 1951,	\$142.55	
1952,	4,991.05	
	\$5,133.60	
Outstanding December 31, 1952,	375.48	\$5,509.08
 Outstanding January 1, 1953,		
Charges January 1 to September 30, 1953,	\$375.48	
Charges not previously reported,	710.03	
	29.07	\$1,114.58
 Payments to treasurer January 1 to		
September 30, 1953,	\$403.10	
Outstanding September 30, 1953, per list,	543.03	
Cash balance September 30, 1953,	168.45	\$1,114.58

CEMETERY DEPARTMENT
Accounts Receivable

Outstanding November 14, 1951,		\$201.00	
Charges:			
November 14 to December 31, 1951,	\$165.00		
1952,	1,621.00		
		1,786.00	
Sale of lots and graves reported as			
cemetery accounts receivable 1952,		15.00	
			\$2,002.00
Payments to treasurer:			
November 14 to December 31, 1951,	\$243.00		
1952,	1,612.00		
		\$1,855.00	
Outstanding December 31, 1952,		147.00	
			<u>\$2,002.00</u>
Outstanding January 1, 1953,		\$147.00	
Charges January 1 to September 30, 1953:			
Reported,	\$957.00		
Not reported,	365.00		
		1,322.00	
			\$1,469.00
Payments to treasurer January 1			
to September 30, 1953:			
Credited to accounts receivable,	\$1,052.00		
Credited to estimated receipts,	21.00		
		\$1,073.00	
Outstanding September 30, 1953, per list,		366.00	
Cash balance September 30, 1953,		30.00	
			<u>\$1,469.00</u>

Sale of Lots and Graves

Outstanding November 14, 1951,		\$480.00	
Charges 1952,		450.00	
			\$930.00
Payments to treasurer:			
November 14 to December 31, 1951,	\$15.00		
1952,	565.00		
		\$580.00	
Sale of lots and graves reported as			
cemetery accounts receivable 1952,		15.00	
Outstanding December 31, 1952,		335.00	
			<u>\$930.00</u>
Outstanding January 1, 1953,		\$335.00	
Charges January 1 to September 30, 1953,		350.00	
			\$685.00
Payments to treasurer January 1			
to September 30, 1953,		\$325.00	
Outstanding September 30, 1953, per list,		360.00	
			<u>\$685.00</u>

JOHN L. BACON CHARITY FUND

	<u>Securities Par Value</u>	<u>Total</u>
On hand November 14, 1951,	\$10,000.00	\$10,000.00
On hand December 31, 1951,	\$10,000.00	\$10,000.00
On hand December 31, 1952,	\$10,000.00	\$10,000.00
On hand September 30, 1953,	\$10,000.00	\$10,000.00

Receipts

Payments

November 14 to December 31, 1951
No transactions recorded

1952

Income,	<u>\$250.00</u>	Transfer to town,	<u>\$250.00</u>
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January 1 to September 30, 1953

Income,	<u>\$250.00</u>	Transfer to town,	<u>\$250.00</u>
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CLARISSA F. CLAPP CHARITY FUND

	<u>Savings Deposits</u>	<u>Total</u>
On hand November 14, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1952,	\$1,026.42	\$1,026.42
On hand September 30, 1953,	\$1,000.00	\$1,000.00

Receipts

Payments

November 14 to December 31, 1951
No transactions recorded

1952

Income,	<u>\$26.42</u>	Added to savings deposits,	<u>\$26.42</u>
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January 1 to September 30, 1953

Withdrawn from savings deposits,		Transfer to town,	\$57.43
Income,	\$26.42		
	31.01		
	<u>\$57.43</u>		<u>\$57.43</u>

WILSON CHARITY FUND

	<u>Securities Par Value</u>	<u>Total</u>
On hand November 14, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1952,	\$1,000.00	\$1,000.00
On hand September 30, 1953,	\$1,000.00	\$1,000.00

ReceiptsPaymentsNovember 14 to December 31, 1951

No transactions recorded

1952

Income,	<u>\$60.00</u>	Transfer to town,	<u>\$60.00</u>
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January 1 to September 30, 1953

Income,	<u>\$45.00</u>	Transfer to town,	<u>\$45.00</u>
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HENRY K. WINCHESTER CHARITY FUND

	<u>Savings</u> <u>Deposits</u>	<u>Par Value</u>	<u>Securities</u> <u>Book Value</u>	<u>Total</u>
On hand November 14, 1951,	\$337.53	\$4,000.00	\$1,911.25	\$6,248.78
On hand December 31, 1951,	\$337.53	\$4,000.00	\$1,911.25	\$6,248.78
On hand December 31, 1952,	\$346.43	\$4,000.00	\$1,911.25	\$6,257.68
On hand September 30, 1953,	\$356.89	\$4,000.00	\$1,911.25	\$6,268.14

ReceiptsPaymentsNovember 14 to December 31, 1951

Income,	\$82.50	Transfer to town,	\$82.50
	<u> </u>		<u> </u>

1952

Income,	\$198.90	Added to savings deposits, \$8.90	
		Transfer to town,	190.00
	<u>\$198.90</u>		<u>\$198.90</u>

January 1 to September 30, 1953

Income,	\$94.21	Added to savings deposits,	\$10.46
		Transfer to town,	83.75
	<u>\$94.21</u>		<u>\$94.21</u>

FAY LIBRARY FUND

	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Total</u>
On hand November 14, 1951,	\$660.68	\$1,000.00	\$1,660.68
On hand December 31, 1951,	\$660.68	\$1,000.00	\$1,660.68
On hand December 31, 1952,	\$660.68	\$1,000.00	\$1,660.68
On hand September 30, 1953,	\$660.68	\$1,000.00	\$1,660.68

Receipts

Payments

November 14 to December 31, 1951
No transactions recorded

1952

Income,	<u>\$42.33</u>	Transfer to town,	<u>\$42.33</u>
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January 1 to September 30, 1953

Income,	<u>\$32.30</u>	Transfer to town,	<u>\$32.30</u>
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LUCRETIA BRIGHAM CEMETERY FUND

	<u>Securities Par Value</u>	<u>Total</u>
On hand November 14, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1951,	\$1,000.00	\$1,000.00
On hand December 31, 1952,	\$1,000.00	\$1,000.00
On hand September 30, 1953,	\$1,000.00	\$1,000.00

Receipts

Payments

November 14 to December 31, 1951
No transactions recorded

1952

Income,	<u>\$75.64</u>	Transfer to town,	<u>\$75.64</u>
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January 1 to September 30, 1953
No transactions recorded

FRANK G. NEWELL CEMETERY FUND

	<u>Securities Book Value</u>	<u>Total</u>
On hand November 14, 1951,	\$33,725.99	\$33,725.99
On hand December 31, 1951,	\$33,725.99	\$33,725.99
On hand December 31, 1952,	\$34,268.26	\$34,268.26
On hand September 30, 1953,	\$34,268.26	\$34,268.26

ReceiptsPaymentsNovember 14 to December 31, 1951

Income,	\$202.35	Transfer to town,	\$202.35
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1952

Income,	\$2,647.84	Purchase of securities,	\$542.27
Transfer from town,	542.27	Transfer to town,	2,647.84
	<u>\$3,190.11</u>		<u>\$3,190.11</u>

January 1 to September 30, 1953

Income,	\$1,955.54	Transfer to town,	\$1,955.54
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JONATHAN GODDARD EAMES FLOWER FUND

	<u>Securities Book Value</u>	<u>Total</u>
On hand January 1, 1953,	-	-
On hand September 30, 1953,	\$462.00	\$462.00

ReceiptsPaymentsJanuary 1 to September 30, 1953

Bequest,	\$462.00	Securities transferred	
Income,	21.75	to town,	\$462.00
		Transfer to town,	21.75
	<u>\$483.75</u>		<u>\$483.75</u>

CEMETERY PERPETUAL CARE FUNDS

	<u>Cash In</u> <u>General</u> <u>Treasury</u>	<u>Savings</u> <u>Deposits</u>	<u>Securities</u> <u>Par Value</u>	<u>Total</u>
On hand November 14, 1951,	\$375.00	\$4,330.00	\$31,725.00	\$36,430.00
On hand December 31, 1951,	-	\$4,605.00	\$31,825.00	\$36,430.00
On hand December 31, 1952,	\$200.00	\$6,132.50	\$31,825.00	\$38,157.50
On hand September 30, 1953,	\$47.50	\$7,417.50	\$31,825.00	\$39,290.00

Receipts

Payments

November 14 to December 31, 1951

Income,	\$162.50	Added to savings	
Cash in general treasury		deposits,	\$275.00
November 14, 1951,	375.00	Securities purchased,	100.00
		Transfer to town,	162.50
	<u>\$537.50</u>		<u>\$537.50</u>

1952

Bequests,	\$1,727.50	Added to savings	
Income,	1,697.36	deposits,	\$1,527.50
		Transfer to town,	1,697.36
		Cash in general treasury	
		December 31, 1952,	200.00
	<u>\$3,424.86</u>		<u>\$3,424.86</u>

January 1 to September 30, 1953

Bequests,	\$1,132.50	Added to savings	
Income,	504.86	deposits,	\$1,285.00
Cash in general treasury		Transfer to town,	504.86
January 1, 1953,	200.00	Cash in general treasury	
		September 30, 1953,	47.50
	<u>\$1,837.36</u>		<u>\$1,837.36</u>

POST-WAR REHABILITATION FUND

	<u>Cash In General Treasury</u>	<u>Savings Deposits</u>	<u>Total</u>
On hand November 14, 1951,	-	\$26,214.47	\$26,214.47
On hand December 31, 1951,	-	\$26,214.47	\$26,214.47
On hand December 31, 1952,	-	\$26,491.19	\$26,491.19
On hand September 30, 1953,	\$126.56	\$26,651.76	\$26,778.32

ReceiptsPaymentsNovember 14 to December 31, 1951

No transactions recorded

1952

Income,	<u>\$276.72</u>	Added to savings deposits,	<u>\$276.72</u>
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January 1 to September 30, 1953

Income,	\$287.13	Added to savings deposits,	\$160.57
		Cash in general treasury September 30, 1953,	126.56
	<u>\$287.13</u>		<u>\$287.13</u>

TOWN OF SOUTHBOROUGH

Balance Sheet - September 30, 1953

GENERAL ACCOUNTS

<u>Assets</u>		<u>Liabilities and Reserves</u>	
Cash:		State and County Assessments 1953:	
General,	\$138,746.56	State Parks and Reservations,	\$298.10
Accounts Receivable:		State Audit of Municipal Accounts,	98.05
Taxes:		County Tax,	10,992.01
Levy of 1948:			\$11,388.16
Poll,	\$4.00	Employees' Payroll Deductions:	
Levy of 1951:		Federal Taxes,	\$1,545.25
Poll,	4.00	County Retirement System,	150.21
Personal Property,	4.76	Teachers' Retirement System,	362.72
Real Estate,	39.50	Blue Cross and Blue Shield,	42.75
Levy of 1952:			2,100.93
Poll,	4.00	Dog Licenses - For County,	315.00
Personal Property,	674.52		
Real Estate,	7,323.79	Cemetery Perpetual Care Bequests,	47.50
Levy of 1953:			
Poll,	156.00	Trust and Investment Fund Income:	
Personal Property,	19,153.40	Bacon Charity Fund,	\$1,457.51
Real Estate,	110,292.10	Clapp Charity Fund,	57.43
	137,656.07	Wilson Charity Fund,	420.00
Motor Vehicle and Trailer Excise:		Winchester Charity Fund,	1,572.15
Levy of 1948,	\$2.22	Fay Library Fund,	98.15
Levy of 1949,	12.13	Brigham Cemetery Fund,	2.70
Levy of 1950,	24.63	Newell Cemetery Fund,	706.06
Levy of 1951,	175.55	Eames Flower Fund,	6.75
Levy of 1952,	740.43	Cemetery Perpetual Care Funds,	515.18
Levy of 1953,	5,071.17	Post-War Rehabilitation Fund,	126.56
	6,026.13		4,962.49
Tax Titles,	226.01	Old Age Assistance Recoveries,	1,835.47
Departmental:		Federal Grants:	
Town Hall,	\$22.35	Disability Assistance -	
Fayville Hall,	78.63	Assistance,	\$421.67
General Relief,	817.87	Aid to Dependent Children:	
Aid to Dependent Children,	99.80	Administration,	162.57
Old Age Assistance,	260.00	Aid,	1,068.40
Veterans' Services,	530.10	Old Age Assistance:	
School,	530.71	Administration,	576.10
Cemetery,	396.00	Assistance,	9,277.88
	2,735.46		11,506.62
Water:		Revolving Funds:	
Liens Added to Taxes 1951,	\$19.87	School Lunch,	\$859.36
Rates,	3,645.30	School Athletics,	7.11
Services and Miscellaneous,	711.48		866.47
	4,376.65	Appropriation Balances:	
Aid to Highways:		Revenue:	
State,	\$17,533.00	General,	\$221,638.25
County,	3,600.00	Water:	
	21,133.00	Maintenance and Operation,	5,303.83
Estimated Receipts to be Collected,	33,225.81	Construction and	
		Extension,	15,240.15
Loans Authorized:			242,182.23
Elementary School Construction,	610,000.00	Loans Authorized and Unissued,	610,000.00
Unprovided for or Overdrawn Accounts:		Overestimate 1953 Assessment:	
Appropriations - Due From Post-War		County Tuberculosis Hospital,	2,406.78
Rehabilitation Fund:		Sale of Cemetery Lots Fund,	1,073.84
Purchase of Land for		Receipts Reserved for Appropriations:	
School,	\$17,000.00	Road Machinery,	\$1,923.90
Elementary School		Fire Loss Reimbursement,	1,600.44
Construction,	9,617.75		3,524.34
	26,617.75	Reserve Fund - Overlay Surplus,	7,430.54
Emergency Expenditures:			
Tornado Disaster Account,	14,660.77	Overlays Reserved for Abatements:	
		Levy of 1948,	\$4.00
		Levy of 1951,	48.26
		Levy of 1952,	1,139.95
		Levy of 1953,	2,152.40
			3,344.61
		Revenue Reserved Until Collected:	
		Motor Vehicle and Trailer	
		Excise,	\$6,026.13
		Tax Title,	226.01
		Departmental,	2,735.46
		Water,	4,376.65
		Aid to Highway,	21,133.00
			34,497.25
		Surplus Revenue:	
		General,	\$44,606.48
		Water,	13,315.50

\$995,404.21

57,921.98
\$995,404.21

DEBT ACCOUNTS

Net Funded or Fixed Debt:
Outside Debt Limit,

\$68,000.00

Serial Loans:
Water,

\$68,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:
Cash and Securities,

\$121,727.40

In Custody of Treasurer:

Welfare Funds:

John L. Bacon Fund,	\$10,000.00
Clarissa F. Clapp Fund,	1,000.00
Wilson Fund,	1,000.00
Henry K. Winchester Fund,	6,268.14

\$18,268.14
1,660.68

Fay Library Fund,

Cemetery Funds:

Lucretia Brigham Fund,	\$1,000.00
Frank G. Newell Fund,	34,268.26
Jonathan Goddard Eames	
Flower Fund,	462.00

* Perpetual Care Funds, 39,290.00

75,020.26
26,778.32

** Post-War Rehabilitation Fund,

\$121,727.40

\$121,727.40

* Includes \$47.50 in general treasury.

** Includes \$126.56 in general treasury.